



State of Alabama Department of Revenue

(www.revenue.alabama.gov)
50 North Ripley Street
Montgomery, Alabama 36132

CYNTHIA UNDERWOOD
Assistant Commissioner
LEWIS A. EASTERLY
Secretary

May 21, 2007

TO: ALL PERSONS, FIRMS, AND CORPORATIONS making sales at retail and/or purchasing tangible personal property for use, storage, or consumption in the **Town of Kellyton**, Alabama (located in Coosa County).

Effective June 1, 2007, pursuant to *Section 11-51-200, et seq.*, **Code of Alabama 1975**, and Resolution No. 02-2007 adopted and approved by the Town of Kellyton on March 6, 2007, the Alabama Department of Revenue will begin collecting the Town of Kellyton's sales and use taxes levied by Ordinance No. 09-2007. Your first Town of Kellyton sales and use tax return filed with the Alabama Department of Revenue will be for the month of June 2007, which is due on or before July 20, 2007. The sales and use tax rates are as follows:

Sales & Use Tax Rates:

General Rate	2%
Admissions to places of amusement and entertainment	2%
Retail selling price of food for human consumption	
sold through vending machines	2%
Net difference paid for machines, machinery, and	
equipment used in planting, cultivating, and harvesting farm products.....	2%
Machines, parts, and attachments for machines used in	
manufacturing tangible personal property	2%
Net difference paid for all automotive vehicles,	
truck trailers, semi-trailers, and house trailers	2%

The Law requires that the Town of Kellyton sales and use taxes be collected, reported and remitted in the same manner as the State sales and use taxes. When you file and pay electronically, the Town of Kellyton sales and use taxes are to be included on the electronic city/county tax return assigned to you (City and County Tax Return, form 9501). Simply enter the gross amounts and deductions, and all calculations will be done automatically for you. You may file these taxes online through the Internet at www.revenue.alabama.gov/salestax/efiling.html or by telephone by calling toll free **1-800-828-1727**. Telephone-filers should use Locality Code 9774.

Please direct all questions regarding the Town of Kellyton sales and use taxes to this office:

Alabama Department of Revenue
Sales, Use & Business Tax Division
Post Office Box 327710
Montgomery, Alabama 36132-7710
334-242-1490 or 866-576-6531